



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	950,729.21	743,904.21	0.00	206,825.00	0.00	0.00
221X Improvement of Instruction Services	4,997.85	4,997.85	0.00	0.00	0.00	0.00
222X Educational Media Services	71,687.94	71,687.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,923.32	136,923.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,105.68	73,105.68	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,670.40	81,670.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	139,157.39	103,157.39	0.00	36,000.00	0.00	0.00
31XX Food Services	94,887.45	94,887.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,608.68	29,608.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,870.62	51,870.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,828.33	0.00	0.00	3,828.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	219,700.66	0.00	0.00	219,700.66	0.00	0.00
Totals	1,858,167.53	1,391,813.54	0.00	466,353.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,858,167.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0819 Westby K-12 Schools	Indirect/Direct	0.00 / 1,391,813.54		0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0819 Westby K-12 Schools	0.0122	0.0107	0.0084	0.0079	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0819 Westby K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0819 Westby K-12 Schools	0.0122	0.0107	0.0084	0.0079	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0819 Westby K-12 Schools				0.74%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0885 Westby K-12 Schools	Your Preliminary Rate by School System (SS) is:	0.74%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,674,427.90	1,337,429.15	0.00	336,998.75	0.00	0.00
21XX Support Services - Students	2,038.49	2,038.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,341.56	7,341.56	0.00	0.00	0.00	0.00
222X Educational Media Services	49,180.05	49,180.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,210.08	87,210.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,160.65	32,160.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,695.34	4,602.58	75,092.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	209,900.80	209,900.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	221,736.53	221,736.53	0.00	0.00	0.00	0.00
31XX Food Services	124,573.69	124,573.69	0.00	0.00	0.00	0.00
32XX Enterprise Services	16,574.76	16,574.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,801.42	12,801.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,495.30	51,495.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	271,972.83	0.00	0.00	271,972.83	0.00	0.00
Totals	2,841,109.40	2,157,045.06	75,092.76	608,971.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,841,109.40					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0822 Medicine Lake K-12 Schools	Indirect/Direct	75,092.76 / 2,157,045.06	3.48%		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0822 Medicine Lake K-12 Schools	0.0264	0.0251	0.0253	0.0260	3.48%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0822 Medicine Lake K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0822 Medicine Lake K-12 Schools	0.0264	0.0251	0.0253	0.0260	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0822 Medicine Lake K-12 Schools				2.61%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
	0887 Medicine Lake K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.61%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,498,682.41	2,494,315.61	0.00	4,366.80	0.00	0.00
21XX Support Services - Students	71,677.67	71,677.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,064.55	9,064.55	0.00	0.00	0.00	0.00
222X Educational Media Services	109,803.73	109,803.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	256,038.76	256,038.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	236,199.00	236,199.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	89,187.27	18,229.15	70,958.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	433,368.29	433,368.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	436,875.78	351,125.78	0.00	85,750.00	0.00	0.00
31XX Food Services	285,706.63	285,706.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	77,200.65	77,200.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	180,731.78	180,731.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,716.81	0.00	0.00	76,716.81	0.00	0.00
Totals	4,761,253.33	4,523,461.60	70,958.12	166,833.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,761,253.33					

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	LE 0828 Plentywood K-12 Schools	Indirect/Direct	70,958.12 / 4,523,461.60	1.57%				
Line B Preliminary Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0828 Plentywood K-12 Schools		0.0126	0.0111	0.0112	0.0116	1.57%
Line C Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0828 Plentywood K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0828 Plentywood K-12 Schools		0.0126	0.0111	0.0112	0.0116	
Line E Five Year Average with 5% Discount		LE					2016	LE Reclaasified Rate
		0828 Plentywood K-12 Schools					1.18%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0891 Plentywood K-12 Schools		Your Preliminary Rate by School System (SS) is:				1.18%	
			This same rate is applied to both EL and HS in the same SS					

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